



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 25, 2012

Via Email

Mr. Shoichi Aoki  
Director, Managing Executive Officer and  
General Manager of Corporate Financial and Business Systems  
Administration Group  
Kyocera Corporation  
6 Takeda Tobadono-cho Fushimi-ku  
Kyoto-shi, KYT 612-8501  
Japan

**Re: Kyocera Corporation**  
**Form 20-F for the Fiscal Year Ended March 31, 2012**  
**Filed June 29, 2012**  
**File No. 001-07952**

Dear Mr. Aoki:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kevin L. Vaughn

Kevin L. Vaughn  
Accounting Branch Chief